

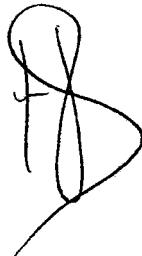
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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ELWYN MACKINNON, :
Plaintiff, : No. 08 Civ. 2065
- against - : ECF Case
GALVEX HOLDINGS LTD., GALVEX TRADE LTD, :
GALVEX SERVICES OÜ, GALVEX ESTONIA OÜ, :
GALVEX INTERTRADE OÜ, GALVEX CAPITAL :
L.L.C., ALVAREZ & MARSAL EUROPE LLP, :
ALVAREZ & MARSAL EUROPE LTD., SILVER :
POINT CAPITAL, L.P., SILVER POINT EUROPE :
LLP, SPCP GROUP, LLP, and ARCELORMITTAL, :
Defendants. :
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**DECLARATION OF HENDRIKUS J. SCHEFFER IN
SUPPORT OF ARCELORMITTAL S.A.'S MOTION
TO DISMISS**

HENDRIKUS JUSTUS SCHEFFER, pursuant to 28 U.S.C. § 1746, states:

1. I am Secretary of the Board of Directors of ArcelorMittal S.A. (“ArcelorMittal”).
2. ArcelorMittal *société anonyme* is an international steel company incorporated under the laws of the Grand-Duchy of Luxembourg (European Union) and headquartered in Luxembourg-City, Grand-Duchy of Luxembourg, a foreign country that is a member of the European Union.
3. ArcelorMittal does not have an office in New York.
4. ArcelorMittal does not own or possess any real estate in New York.
5. ArcelorMittal does not have any employees who work in New York.



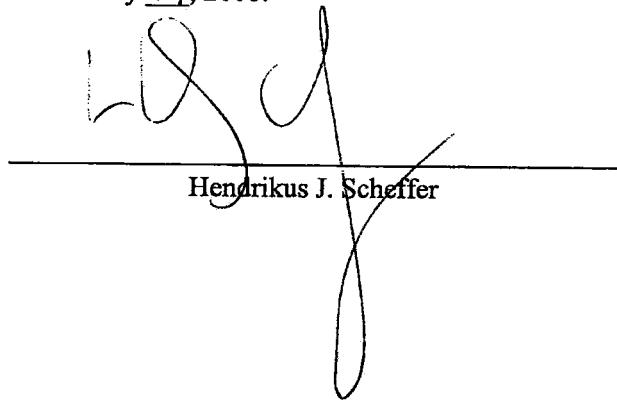
6. ArcelorMittal does not have any bank accounts in New York.
7. ArcelorMittal does not have a telephone listing in New York.
8. ArcelorMittal has never paid taxes in New York.
9. ArcelorMittal does not have a registered agent in New York for the acceptance of service of process.

10. ArcelorMittal is not registered with the New York Department of State as a foreign corporation doing business in New York.

11. ArcelorMittal does not have any clients in New York.
12. ArcelorMittal does not solicit any business in New York, though it is listed on the New York Stock Exchange.

13. ArcelorMittal has not entered into any employment agreement with Elwyn MacKinnon.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on May 14, 2008.



Hendrikus J. Scheffer

A handwritten signature in black ink, appearing to read "H.J. Scheffer", is written over a horizontal line. Below the line, the name "Hendrikus J. Scheffer" is printed in a standard font.